

2010

**CERTIFICATE**

To the Clerk of Doniphan, State of Kansas  
We, the undersigned, officers of  
City of Highland

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2010; and  
(3) the Amount(s) of Amount of 2009 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		2010 Adopted Budget		
		Expenditures	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>				
Computation to Determine Limit for 2010				
Allocation of MVT, RVT, 16/20M Veh & Slider				
Schedule of Transfers				
Statement of Indebtedness				
Statement of Lease-Purchases				
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	394,970	101,439	34.164
Debt Service	10-113			
Special Highway		62,000		
City Hall				
Water		136,056		
Sewer		20,000		
Capital Projects				
		167,050		
Non-Budgeted Funds				
<b>Totals</b>		780,076	101,439	34.164
Budget Summary		xxxxxx		
Neighborhood Revitalization		0		
Is an Ordinance required to be passed, published, and attached to the budget?		Yes		

County Clerk's Use Only

**2,969,196**

November 1st Total  
Assessed Valuation

State Use Only  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

Assisted by: \_\_\_\_\_

Address: \_\_\_\_\_

Date Attested: August 20, 2009

County Clerk

*Marty Allen*  
*76m*  
*Mike Butcher*  
*Spencer Parker*  
*Scott Hays*  
*for governing body*  
*Bill Butcher*

City of Highland

2010

**Computation to Determine Limit for 2010**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2009 Budget	+ \$	99,449
2. Debt Service Levy in 2009 Budget	- \$	0
3. <b>Tax Levy Excluding Debt Service</b>	\$	<u>99,449</u>
<b>2009 Valuation Information for Valuation Adjustments:</b>		
4. <b>New Improvements for 2009 :</b>	+ _____	24,418
5. <b>Increase in Personal Property for 2009 :</b>		
5a. Personal Property 2009	+ _____	119,687
5b. Personal Property 2008	- _____	130,121
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. <b>Valuation of annexed territory for 2009 :</b>		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	24,418
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	-24,418
7. <b>Valuation of Property that has Changed in Use during 2009 :</b>	+ _____	18,638
8. <b>Total Valuation Adjustment (Sum of 4, 5c, 6d &amp; 7)</b>		<u>18,638</u>
9. Total Estimated Valuation July 1, 2009	_____	2,969,005
10. <b>Total Valuation less Valuation Adjustment (9 minus 8)</b>		<u>2,950,367</u>
11. Factor for Increase (8 divided by 10)		<u>0.00632</u>
12. Amount of Increase (11 times 3)	+ \$ _____	628
13. <b>Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)</b>	\$ _____	<u>100,077</u>
14. <b>Debt Service Levy in this 2010 Budget</b>		<u>0</u>
15. <b>Maximum levy, including debt service, without an Ordinance (13 plus 14)</b>		<u>100,077</u>

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider**

Budgeted Funds for 2009	Budget Tax Levy Amt for 2009	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	99,449	17,487	305	1,566	0
Debt Service					
TOTAL	99,449	17,487	305	1,566	0

County Treas Motor Vehicle Estimate	<u>17,487</u>			
County Treasurers Recreational Vehicle Estimate		<u>305</u>		
County Treasurers 16/20M Vehicle Estimate			<u>1,566</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.17584</u>			
Recreational Vehicle Factor		<u>0.00307</u>		
16/20 Vehicle Factor			<u>0.01575</u>	
Slider Factor				<u>0.00000</u>

2010

**NOTICE OF BUDGET HEARING**

The governing body of  
City of Highland  
will meet on the 12th day of August, 2009, at 5:00 p.m. at the City Council Chambers for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Highland City Hall  
and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	276,660	34.813	283,430	34.219	394,970	101,439	34.166
Debt Service							
Special Highway	39,454		62,000		62,000		
City Hall	11,000		9,838				
Water	162,304		153,235		167,050		
Sewer	122,851		132,806		136,056		
Capital Projects	20,700		32,500		20,000		
Non-Budgeted Funds	40,314						
Totals	673,282	34.813	673,809	34.219	780,076	101,439	34.166
Less: Transfers	48,698		9,145		15,000		
Net Expenditure	624,584		664,664		765,076		
Total Tax Levied	97,720		99,449		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,864,513		2,906,215		2,969,005		
Outstanding Indebtedness, January 1,	2007		2008		2009		
G.O. Bonds	55,000		50,000		40,000		
Revenue Bonds	15,000		0		0		
Other	499,809		461,256		445,420		
Lease Purchase Principal	56,451		37,547		33,819		
Total	626,260		548,803		519,239		

\*Tax rates are expressed in mills

City Official Title

Page No.

2010

**FUND PAGE - GENERAL**[illegible]

City of Highland

2010

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	81,471	119,184	131,694
Receipts:			
State of Kansas Gas Tax	27,166	24,510	27,400
Ad Valorem Tax		0	0
Other Income	50,000	50,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>77,166</b>	<b>74,510</b>	<b>27,400</b>
<b>Resources Available:</b>	<b>158,637</b>	<b>193,694</b>	<b>159,094</b>
Expenditures:			
Street Repair and Maint	30,060	55,000	55,000
Capital Outlay	3,000		
Contractual	6,394	7,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>39,454</b>	<b>62,000</b>	<b>62,000</b>
Unencumbered Cash Balance Dec 31	119,184	131,694	97,094

2008/2009 Budget Authority Amount: 65,369 113,500

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

Adopted Budget City Hall	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Transfer from General	4,400	2,460	
Transfer from Water	3,850	3,935	
Transfer from Sewer	2,750	3,443	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>11,000</b>	<b>9,838</b>	<b>0</b>
<b>Resources Available:</b>	<b>11,000</b>	<b>9,838</b>	<b>0</b>
Expenditures:			
Principal and Interest Payments	11,000	9,838	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>11,000</b>	<b>9,838</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0

2008/2009 Budget Authority Amount: 12,000 9,838

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

City of Highland

2010

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0

2008/2009 Budget Authority Amount:

15,000

15,000

Violation of Budget Law for 2008/2009:

No

No

Possible Cash Violation for 2008:

No

Adopted Budget

Water

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	54,828	94,150	135,915
Receipts:			
Charges	199,350	195,000	193,000
Utility Service Connection	2,010		
Miscellaneous	266		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>201,626</b>	<b>195,000</b>	<b>193,000</b>
<b>Resources Available:</b>	<b>256,454</b>	<b>289,150</b>	<b>328,915</b>
Expenditures:			
Personnel	55,607	56,000	58,800
Contractual	26,013	31,000	32,550
Commodities	58,982	50,000	52,500
Debt Service	12,011		
Taxes	2,404	2,300	2,200
Capital Outlay	3,436	10,000	21,000
Transfer to City Hall	3,850	3,935	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>162,304</b>	<b>153,235</b>	<b>167,050</b>
Unencumbered Cash Balance Dec 31	94,150	135,915	161,865

2008/2009 Budget Authority Amount:

0

0

Violation of Budget Law for 2008/2009:

Yes

Yes

Possible Cash Violation for 2008:

No

City of Highland

2010

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	38,558	53,377	57,571
Receipts:			
Charges	137,669	137,000	137,000
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>137,669</b>	<b>137,000</b>	<b>137,000</b>
<b>Resources Available:</b>	<b>176,227</b>	<b>190,377</b>	<b>194,571</b>
Expenditures:			
Personal Services	36,410	45,000	46,000
Contractual Services	14,587	15,000	16,000
Commodities	13,112	14,000	15,000
Capital Outlay	1,936	2,000	5,000
Debt Service	54,056	54,056	54,056
Transfer to City Hall	2,750	2,750	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>122,851</b>	<b>132,806</b>	<b>136,056</b>
Unencumbered Cash Balance Dec 31	53,377	57,571	58,515
2008/2009 Budget Authority Amount:	182,642	185,560	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget Capital Projects	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	80,298	59,598	27,098
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>80,298</b>	<b>59,598</b>	<b>27,098</b>
Expenditures:			
Capital Outlay	7,500	32,500	20,000
Contract Expense	13,200		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>20,700</b>	<b>32,500</b>	<b>20,000</b>
Unencumbered Cash Balance Dec 31	59,598	27,098	7,098
2008/2009 Budget Authority Amount:	133,943	135,868	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		







## STATEMENT OF INDEBTEDNESS

[illegible]

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2009	Payments Due 2009	Payments Due 2010
City Hall Building	2/9/1995	176	7.00	110,000		12,000	
Totals					0	12,000	0

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

## NOTICE OF BUDGET HEARING

The governing body of  
City of Highland  
will meet on the 12th day of August, 2009, at 5:00 p.m. at the City Council Chambers for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Highland City Hall  
and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Five Year Actual for 2008	Current Year Estimate for 2009	Proposed Budget for 2010
	Expenditures	Expenditures	Expenditures
	Actual	Actual	Estimate
	Tax Rate*	Tax Rate*	Tax Rate*
<b>RUND</b>			
General	276,660	31,330	104,970
Debt Service			
Special Highway	39,450		
City Hall	11,000		
Water	162,304		
Sewer	122,851		
Capital Projects	20,700		
Non-Budgeted Funds			
Bonds	40,315		
Base Transfers	67,282		
Non-Transferred	48,698		
Assessed Valuation	624,584		
Outstanding indebtedness	97,720		
January	2,864,513		
G.O. Bonds	35,000		
Revenue Bonds	15,000		
Other	499,809		
Base Purchase Principal	56,451		
Total	626,260		

\*Tax rates are expressed in mills

*City Clerk*  
City Official Title

# AFFIDAVIT OF PUBLICATION

## STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for on consecutive weeks, the first publication thereof being made as aforesaid on the 30 day of July, 2009, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_

*Blair*  
Publisher

Subscribed and sworn to before me this 30  
day of July, 2009.

LORI VERTIN  
NOTARY PUBLIC  
STATE OF KANSAS

My commission expires 7-6-11

Printer's fee/ Affidavit fee \$ 182.00

ORDINANCE NUMBER 487

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2010 FOR THE City of Highland

WHEREAS, the City of Highland must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of Highland:

Section One. In accordance with state law, the City of Highland has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2010 until December 31, 2010.

Section Two. After careful public deliberations, the governing body has determined that in order to maintain the public services that are essential for the citizens of this city, it will be necessary to budget property tax revenues in an amount exceeding the levy in the 2009 budget.

Section Three. This ordinance shall take effect after publication once in the official city newspaper.

Passed and approved by the Governing Body on this 12th day of August, 2009.

/s/ Marty Oller  
Mayor

ATTEST: /s/ Reid B. Stat  
City Clerk

(SEAL)

I hereby certify that the foregoing is a true and correct copy of the original ordinance: that said ordinance was passed on the 12 day of August, 2009 that the record of the final vote on its passage is found on page 407 of Journal 9 that it was published in the Kansas Chief on the 20 day of August, 2009

Reid B. Stat City Clerk